

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

01 Beaverhead 0003 Grant Elem

		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
Expenditure Function							
1XXX Instruction		72,723.23	70,465.23	0.00	2,258.00	0.00	0.00
222X Educational Media Services		1,162.65	1,162.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration		11,063.69	11,063.69	0.00	0.00	0.00	0.00
25XX Support Services - Business		3,818.00	0.00	3,818.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services		15,140.23	15,140.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services		18,364.23	18,364.23	0.00	0.00	0.00	0.00
31XX Food Services		639.40	639.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services		9,060.00	0.00	XXXXXXXXXXXX	9,060.00	0.00	0.00
62XX Resources Transferred to Other School Districts or		1,603.08	0.00	XXXXXXXXXXXX	1,603.08	0.00	0.00
Totals		133,574.51	116,835.43	3,818.00	12,921.08	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		133,574.51					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,818.00/116,835.43			3.27%		%	
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]					%	
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			3.27%		%	
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%		0.00%	
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%		%	
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.						
				Your Preliminary Rate Is	3.27%	%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

01 Beaverhead 0005 Dillon Elem

Expenditure Function		Excluded Costs					
		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX	Instruction	3,914,902.51	3,914,902.51	0.00	0.00	0.00	0.00
21XX	Support Services - Students	65,128.90	65,128.90	0.00	0.00	0.00	0.00
221X	Improvement of Instruction Services	94,814.05	94,814.05	0.00	0.00	0.00	0.00
222X	Educational Media Services	113,452.86	113,452.86	0.00	0.00	0.00	0.00
23XX	Support Services - General Administration	167,411.62	167,411.62	0.00	0.00	0.00	0.00
24XX	Support Services - School Administration	301,422.40	301,422.40	0.00	0.00	0.00	0.00
25XX	Support Services - Business	136,167.78	0.00	136,167.78	0.00	0.00	0.00
26XX	Operation and Maintenance of Plant Services	554,857.68	549,858.04	0.00	4,999.64	0.00	0.00
27XX	Student Transportation Services	86,342.21	86,342.21	0.00	0.00	0.00	0.00
31XX	Food Services	226,079.76	226,079.76	0.00	0.00	0.00	0.00
62XX	Resources Transferred to Other School Districts or	14,394.60	0.00	XXXXXXXXXX	14,394.60	0.00	0.00
Totals		5,674,974.37	5,519,412.35	136,167.78	19,394.24	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXX					
Adjusted Totals		5,674,974.37					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 136,167.78/5,519,412.35			2.47%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]						
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			2.47%			
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%			
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%			
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.			Your Preliminary Rate Is	2.47%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

01 Beaverhead 0006 Beaverhead County H S

Expenditure Function		Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
					Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX	Instruction	2,218,274.48	2,182,436.05	0.00	35,838.43	0.00	0.00
222X	Educational Media Services	84,633.28	84,633.28	0.00	0.00	0.00	0.00
23XX	Support Services - General Administration	231,286.91	231,286.91	0.00	0.00	0.00	0.00
24XX	Support Services - School Administration	168,280.11	168,280.11	0.00	0.00	0.00	0.00
26XX	Operation and Maintenance of Plant Services	650,044.02	501,298.88	0.00	148,745.14	0.00	0.00
27XX	Student Transportation Services	578,228.66	559,353.66	0.00	18,875.00	0.00	0.00
34XX	Extracurricular - Activities	95,369.06	95,369.06	0.00	0.00	0.00	0.00
35XX	Extracurricular - Athletics	227,075.84	227,075.84	0.00	0.00	0.00	0.00
62XX	Resources Transferred to Other School Districts or	14,377.26	0.00	XXXXXXXXXXXX	14,377.26	0.00	0.00
Totals		4,267,569.62	4,049,733.79	0.00	217,835.83	0.00	0.00
Direct Costs Reclassified Indirect Costs		XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXXXXX					
Adjusted Totals		4,267,569.62					
				Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/4,049,733.79			0.00%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%		
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			0.00%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%	%		
Line D	Final Rate After Carry Forward Adjustment						
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0-.						
			Your Preliminary Rate Is	0.00%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

01 Beaverhead 0007 Wise River Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	127,740.04	127,740.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	447.59	447.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,391.55	9,391.55	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,784.16	23,284.16	0.00	1,500.00	0.00	0.00
27XX Student Transportation Services	2,413.19	2,413.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,038.23	0.00	XXXXXXXXXX	5,038.23	0.00	0.00
Totals	169,814.76	163,276.53	0.00	6,538.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	169,814.76					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/163,276.53			Preliminary Rate		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			Adjusted Rate		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			0.00%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate			0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1			0.00%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
Your Preliminary Rate Is			0.00%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

01 Beaverhead 0009 Lima K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	610,054.58	610,054.58	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,693.60	27,693.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,810.01	8,810.01	0.00	0.00	0.00	0.00
222X Educational Media Services	42,092.45	42,092.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,726.39	75,726.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	67,953.39	67,953.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,115.24	0.00	34,711.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	198,915.80	168,593.80	0.00	30,322.00	0.00	0.00
27XX Student Transportation Services	60,534.72	60,534.72	0.00	0.00	0.00	0.00
31XX Food Services	48,863.86	46,574.66	0.00	2,289.20	0.00	0.00
34XX Extracurricular - Activities	1,142.95	1,142.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,453.85	34,453.85	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	16,826.50	0.00	XXXXXXXXXX	16,826.50	0.00	0.00
9999 Undistributed	2,501.21	2,501.21	0.00	0.00	0.00	0.00
Totals	1,232,684.55	1,146,131.61	34,711.23	49,437.70	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

01 Beaverhead 0009 Lima K-12 Schools

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,232,684.55					

		Preliminary Rate	Adjusted Rate
Line A	Preliminary Indirect Cost Rate [C divided by B] 34,711.23/1,146,131.61	3.03%	%
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%
Line C	Carry Forward Adjustment:		
	C1 Enter greater of line A or B	3.03%	%
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate	0.00%	0.00%
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1	0.00%	%
Line D	Final Rate After Carry Forward Adjustment		
	Line A or B plus/minus Line C		
	If Line D is negative, enter -0-.		
	Your Preliminary Rate Is	3.03%	%

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

01 Beaverhead 0010 Wisdom Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	99,604.56	99,604.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,659.90	4,659.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,406.54	13,406.54	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	33,854.59	33,854.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	8,091.62	8,091.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,893.18	0.00	XXXXXXXXXX	3,893.18	0.00	0.00
Totals	163,510.39	159,617.21	0.00	3,893.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	163,510.39					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/159,617.21		Preliminary Rate	Adjusted Rate		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		0.00%	%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	Your Preliminary Rate Is		0.00%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

01 Beaverhead 0012 Polaris Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	32,287.19	32,287.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,095.50	2,095.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,261.17	10,261.17	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	58,120.77	58,120.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	820.75	820.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,374.06	0.00	XXXXXXXXXX	1,374.06	0.00	0.00
Totals	104,959.44	103,585.38	0.00	1,374.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	104,959.44					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/103,585.38		Preliminary Rate	Adjusted Rate		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		0.00%	%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	Your Preliminary Rate Is		0.00%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

01 Beaverhead 0014 Jackson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	90,943.65	82,176.02	0.00	8,767.63	0.00	0.00
221X Improvement of Instruction Services	2,968.50	2,968.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,442.21	11,442.21	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	45,881.19	45,881.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,177.83	3,177.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,977.14	0.00	XXXXXXXXXX	2,977.14	0.00	0.00
Totals	157,390.52	145,645.75	0.00	11,744.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	157,390.52					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/145,645.75		0.00%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
	Your Preliminary Rate Is		0.00%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2009-10 Using FY08 Expenditures

01 Beaverhead 0015 Reichle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	131,122.18	131,122.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	49.84	49.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,273.39	15,273.39	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,726.43	28,726.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	12,981.34	12,981.34	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,580.21	0.00	XXXXXXXXXX	4,580.21	0.00	0.00
Totals	192,733.39	188,153.18	0.00	4,580.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	192,733.39					
			Preliminary Rate	Adjusted Rate		
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/188,153.18		0.00%	%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		0.00%	%		
	C2 Enter FY08 rate (0.00%) or 0.00% if no FY08 rate		0.00%	0.00%		
	If C2 is -0-, enter -0-, otherwise subtract C2 from C1		0.00%	%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.					
		Your Preliminary Rate Is	0.00%	%		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.